## **Amendments to the Specification:**

- 1. Abstract of the disclosure is amended and the fresh copy of the same is enclosed.
- 2. Title is amended to read as "Method, apparatus and a unit for image conversion".
- 3. The Office action objects to the specification for lacking section headings. Applicant states that the section headings are not required. Accordingly, Applicant presents below the potion of the USPTO Official Gazette which clearly shows that Applicant is correct. Applicant prefers not to add section headings, for consistency with the parent application. Such section headings are not statutorily required for filing a non-provisional patent application under 35 USC 111(a), but per 37 CFR 1.51(d) are only guidelines that are suggested for Applicant's use. They are not mandatory, and in fact when Rule 77 was amended in 1996 (61 FR 42790, Aug. 19, 1996), Bruce A. Lehman, Assistant Secretary of Commerce and Commissioner of Patents and Trademarks, stated in the Official Gazette:

"Section 1.77 is permissive rather than mandatory. ... 1.77 merely expresses the Office's preference for the arrangement of the application elements. The Office may advise an applicant that the application does not comply with the format set forth in 1.77, and suggest this format for the applicant's consideration; however, the Office will not require any application to comply with the format set forth in 1.77."

Miscellaneous Changes in Patent Practice, Response to comments 17 and 18 (Official Gazette, August 13, 1996) [Docket No: 950620162-6014-02] RIN 0651-AA75.

Since section headings are not mandatory, withdrawal of the objection to the specification is again respectfully requested.